

CPE REPORTING FORM

BOARD OF PUBLIC ACCOUNTANTS

301 SOUTH PARK AVE

HELENA MT 59620 406-841-2389

E-MAIL: dlibsdpac@mt.gov

WEB: <http://www.publicaccountant.mt.gov>

REPORTING YEAR: _____

MONTANA CPA CERT #: _____

MONTANA LPA LIC #: _____

Please note the following:

~FORMS DUE IN BOARD OFFICE BY JULY 31.

~\$25.00 LATE FEE FOR REPORT FORMS

POSTMARKED AFTER JULY 31.

~DO NOT SEND DOCUMENTATION.

~SEE REVERSE FOR ADDITIONAL
INSTRUCTIONS AND INFORMATION.

~DIRECT QUESTIONS TO BOARD OFFICE

Name: _____

Address: _____

Employer: _____

☐ Check here if change in mailing address

PROFESSIONAL CATEGORY:


☐ Public

☐ Government

☐ Private Industry

☐ Education

☐ Other: _____

Type Codes	Complete Name of School, Firm or Organization Conducting Program Including Chapter, Location of Branch Office, Etc.	Location of Program (City)	Name of Instructor	Title of Program or Description of Content	Dates Attended or Completed	Hours- Accounting and Auditing	Hours Ethics	Hours- Other Topics
Carry over Hours Reported Last Year 								
TOTAL								

THE FOLLOWING HOURS SHOULD BE CARRIED OVER / CARRIED BACK TO FY: _____

TYPE CODES C - Correspondence or Formal Individual Self-Study

F - Formal Programs (In-house & Outside)

I - Interactive Self Study

L - Lecturer, Discussion Leader, Speaker

P - Published Books & Article

U - University or College Courses

I certify under penalty of perjury to the truth and accuracy of all statements, answers and representations made in this report.

Signature

Date

Revised 06/2005

BASIC REQUIREMENT: "(1) During the three-year period, ending the June 30th immediately preceding the permit year of January 1 through December 31, applicants for a permit to practice must complete 120 hours of acceptable continuing education credit, except as otherwise provided... (2) At least 24 hours of the aforementioned 120 hours of acceptable continuing education credit must consist of subjects related to the reporting on financial statements as defined in ARM 8.54.204(1) (c) and (i)..." As of the three-year period ending June 30, 2001, at least 2 hours of the aforementioned 120 hours of acceptable credit must consist of ethics. (ARM 8.54.802)

CARRY-OVER PROVISION: If you have met the full basic requirement by the end of any June 30th reporting period, you may elect to have excess continuing education hours taken during the immediately preceding months of May and June apply to the subsequent reporting period. (ARM 8.54.802)

CARRY-BACK PROVISION: If you have not completed the full basic requirement by the end of any June 30th reporting period, you may elect to have qualified continuing education hours taken during the immediately following months of July and August apply to the previous reporting period. (ARM 8.54.802)

PROGRAMS WHICH QUALIFY: A specific program qualifies as acceptable continuing education if it is a formal program of learning which contributes directly to the professional competence of an individual permitted to practice public accounting and such program meets the minimum standards of quality of development and presentation and of measurement and reporting of credits. (ARM 8.54.811)

REPORTING REQUIREMENTS: Reporting forms must be submitted to the Board office on or before July 31st for the reporting period ending June 30 prior thereto. Persons who use the two-month carry-back provision, shall file their reporting forms by July 31, listing the course(s) they are planning to attend or complete. If the course(s) listed are not completed, they must notify the board office in writing immediately, but not later than August 31. Such notification(s) shall explain why the course(s) were not completed and provide a plan to meet the requirements. (ARM 8.54.821)

LATE FEE FOR FILING REPORTS: Late fee of \$25.00 for failure to submit a CPE reporting form by July 31 of each year. (ARM 8.54.410)

EVIDENCE OF COMPLETION: Primary responsibility for documenting the requirements rests with the individual and evidence to support fulfillment of those requirements should be retained for a period of five years after the completion of educational courses. (ARM 8.54.819) Supporting documentation is to be retained by the applicant and submitted only if requested. Random audits are conducted for verification of course attendance.

A complete copy of the rules governing continuing education can be obtained from the Board office or website. Please mail the completed report form with original signature to the Board office.

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